## WE CLAIM:

- 1. A transducing head comprising:
  - a main pole; and
  - at least one magnetic element spaced from the main pole, wherein the magnetic element provides a potential return path for a magnetic field produced by the main pole, and has a first edge closest to the main pole, a second edge furthest from the main pole, wherein permeability of the magnetic element increases from the first edge to the second edge.
- 2. The transducing head of claim 1, wherein the magnetic element is formed of a plurality of layers, each succeeding layer having greater permeability.
- 3. The transducing head of claim 2, wherein a ratio of permeability between adjacent layers is approximately constant.
- 4. The transducing head of claim 1, wherein the magnetic element is a return pole.
- 5. The transducing head of claim 4, wherein the return pole has a shape selected from the group consisting of rectangular, round, and elliptical.
- 6. The transducing head of claim 1, wherein the magnetic element is a reader shield.
- 7. The transducing head of claim 1, wherein the main pole is formed of magnetic material.

- 8. The transducing head of claim 1, wherein the magnetic element is formed of magnetic material.
- 9. A transducing head comprising:
  - a main pole; and
  - at least one magnetic element spaced from the main pole, wherein the magnetic element provides a potential return path for a magnetic field produced by the main pole and is formed of a plurality of layers, each succeeding layer having greater permeability, with a highest permeability at an edge of the magnetic element furthest from the main pole.
- 10. The transducing head of claim 9, wherein a ratio of permeability between adjacent layers is approximately constant.
- 11. The transducing head of claim 9, wherein the magnetic element is a return pole.
- 12. The transducing head of claim 9, wherein the magnetic element is a reader shield.
- 13. The transducing head of claim 9, wherein the main pole is formed of magnetic material.
- 14. The transducing head of claim 9, wherein the magnetic element is formed of magnetic material.

- 15. A perpendicular write head for perpendicular recording on a magnetic medium, the perpendicular write head comprising:
  - a write pole;
  - a magnetic gap; and
  - a return pole spaced from the write pole by the magnetic gap and having a greater thickness than the write pole, the return pole having a permeability which is less at an edge closest to the write pole and greater at an edge furthest from the write pole.
- 16. The perpendicular write head of claim 15, wherein the return pole is formed of a plurality of layers, each succeeding layer having greater permeability.
- 17. The perpendicular write head of claim 15, wherein a ratio of permeability between adjacent layers is approximately constant.
- 18. The perpendicular write head of claim 15, wherein the return pole has a shape selected from the group consisting of rectangular, round, and elliptical.
- 19. The perpendicular write head of claim 15 and further comprising a second return pole spaced from the write pole by a second magnetic gap.
- 20. The perpendicular write head of claim 19, wherein the second return pole has a permeability which is less at an edge closest to the write pole and greater at an edge furthest from the write pole.